



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 25, 2023

Xing Jin  
Chief Executive Officer  
So-Young International Inc.  
Tower E, Ronsin Technology Center  
Chaoyang District, Beijing  
People's Republic of China

**Re: So-Young International Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-38878**

Dear Xing Jin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology